



December 18, 2017

The Honorable Mitch McConnell  
Majority Leader, U.S. Senate  
Washington, DC 20510

The Honorable Paul Ryan  
Speaker of the House  
Washington, DC, 20515

Dear Speaker Ryan and Leader McConnell:

The National Roofing Contractors Association (NRCA) supports the conference report for the Tax Cuts and Jobs Act (H.R. 1). NRCA has long supported pro-growth tax reform that lowers rates for all types of employers and better enables roofing industry entrepreneurs to grow their businesses and create more high paying, family-sustaining jobs. We believe the final version of H.R. 1 will increase incentives for productive investment in our industry and ultimately expand economic growth in the U.S.

Established in 1886, NRCA is one of the nation's oldest trade associations and the voice of professional roofing contractors worldwide. NRCA's 3,600 member companies represent all segments of the roofing industry, including contractors, manufacturers, distributors, consultants and other industry employers in all 50 states. NRCA members are typically small, privately held companies, but our membership includes businesses of all sizes. During peak season, the average member employs 45 people.

NRCA applauds your leadership in advancing tax reform through the House and Senate. We are pleased to see that the final bill provides lower tax rates for both corporations and businesses structured as pass-through entities; expands expensing capabilities for qualifying property, including commercial roofs; doubles the death tax exemption; and improves accounting methods for small businesses, among other provisions. We are especially pleased to see progress made on improving the new tax credit for pass-through employers and ensuring that family-owned businesses that utilize trusts are not excluded from benefiting from tax reform.

Again, NRCA supports the conference report on H.R. 1 and commends you for your leadership in advancing tax reform that will strengthen the roofing industry. We urge members of the House and Senate to approve this legislation so it may be signed into law by the president. Thank you for your consideration of NRCA's view on this crucial legislation.

Sincerely,

Jim Barr  
Barr Roofing Company, Abilene, TX  
Chairman of the Board, NRCA